

## Message Text

UNCLASSIFIED

PAGE 01 ABU DH 01391 110506Z  
ACTION SCS-05

INFO OCT-01 NEA-10 ISO-00 TRSE-00 /016 W  
-----120151Z 002509 /73

R 101100Z MAY 77  
FM AMEMBASSY ABU DHABI  
TO SECSTATE WASHDC 6055  
AMEMBASSY TEHRAN

UNCLAS ABU DHABI 1391

TEHRAN PLS PASS MARILYN DEARSMAN, INTERNAL REVENUE  
SERVICE REPRESENTATIVE

E.O. 11652: NA  
TAGS: CFED, TC  
SUBJ: TAX REFORM ACT AMENDMENTS

1. WITH INTERNATIONAL HERALD TRIBUNE REPORTING THAT  
REPEAL OF RETROACTIVE SECTIONS OF 1976 TAX  
REFORM ACT ALMOST CERTAIN, US  
TAXPAYERS HERE HAVE BEEN INQUIRING ABOUT FILING  
PROCEDURES. ASSUMING THAT RETROACTIVE SECTIONS  
OF LAW ARE ELIMINATED, WHAT ADVICE SHOULD EMBASSY  
GIVE ABOUT FILING? WHAT PLANS DOES IRS HAVE FOR  
NEW FORMS AND HOW WILL THEY BE MADE AVAILABLE  
TO TAXPAYERS? IN LIGHT OF LIMITED TIME UNTIL  
JUNE 15 FILING DEADLINE, DOES IRS RECOMMEND  
FILING ON CURRENTLY AVAILABLE FORMS, THEN SUB-  
SEQUENT FILING OF AMENDED RETURN OR SOME  
OTHER ALTERNATIVE?

2. EMBASSY REQUESTS GUIDELINES FROM DEPT.  
SOONEST.  
DICKMAN

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** n/a  
**Control Number:** n/a  
**Copy:** SINGLE  
**Sent Date:** 10-May-1977 12:00:00 am  
**Decaption Date:** 01-Jan-1960 12:00:00 am  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01-Jan-1960 12:00:00 am  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1977ABUDH01391  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D770166-0842  
**Format:** TEL  
**From:** ABU DHABI  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1977/newtext/t19770576/aaaacsj.tel  
**Line Count:** 46  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** e360c397-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION SCS  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 08-Nov-2004 12:00:00 am  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 2590084  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAX REFORM ACT AMENDMENTS  
**TAGS:** CFED, TC  
**To:** STATE TEHRAN  
**Type:** TE  
**vdkgvwkey:** odb://SAS/SAS.dbo.SAS\_Docs/e360c397-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
22 May 2009  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009